

Agency Activity Inventory
by Agency
Appropriation Period: FY 2006-07

Agency: F27 - Budget & Control Board - Auditor

Functional Group: Legislative,
Executive &
Administrative

271 Audit the State's Basic Financial Statements

Audit the State of South Carolina's Basic Financial Statements that are prepared by the Comptroller General. The credibility of the State's General Purpose Financial Statements is very important in the financial community and can affect the State's bond rating. The State Auditor's Office conducts this audit jointly with a private accounting firm. Required by the Code of Laws of South Carolina, Title 11, Chapter 7, Section 11-7-20.

FY 2006-07

Total	General Funds	Federal Funds	Supp. Funds	CRF	Other Funds	FTEs
\$474,552	\$144,490	\$0	\$36,062	\$0	\$294,000	2.60

Expected Results:

The State's Comprehensive Annual Financial Report, which includes the State's Basic Financial Statements, receives the Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting. Basic Financial Statements are audited and issued within six months of fiscal year end. Audit completed within the budgeted audit hours.

Outcome Measures:

The Audit was completed on schedule enabling the Comptroller General to submit the State's Comprehensive Annual Financial Report to the Government Finance Officers Assoc. for the certificate of excellence in financial reporting. The audit was completed over budget by 726 hours because this was the first year of a five year partnership with a new CPA firm.

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272 Single Audit

Audit the State of South Carolina's Schedule of Expenditures of Federal Awards as mandated by the Single Audit Act Amendments of 1996, P.L. 104-156; Chapter 75 of Title 31, United States Code.

FY 2006-07

Total	General Funds	Federal Funds	Supp. Funds	CRF	Other Funds	FTEs
\$958,272	\$766,873	\$0	\$191,399	\$0	\$0	13.50

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Expected Results:

All work complies with applicable standards of the American Institute of Certified Public Accountants. The Single Audit Report is accepted, without revision or additional work, by the U.S. Department of Health and Human Services. The audit is completed within the budgeted audit hours. The Audit is issued by the Federal deadline.

Outcome Measures:

The Audit met the applicable standards of the AICPA. It was accepted without revision by the U. S. Dept of Health & Human Services. The audit was completed on time and under budget, but missed the mailing deadline by three days.

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273 Medicaid Audits

Audits and reviews of cost reports filed by institutional providers of Medicaid services. These cost reports are used by the Health and Human Services Finance Commission to establish amounts to be paid to these providers for services provided to qualified Medicaid recipients. Required by the Code of Federal Regulations, Title 42, Section 457.236 Audits.

FY 2006-07

Total	General Funds	Federal Funds	Supp. Funds	CRF	Other Funds	FTEs
\$1,083,458	\$867,055	\$0	\$216,403	\$0	\$0	15.30

Expected Results:

All final reports issued comply with applicable standards of the American Institute of Certified Public Accountants. Compliance with Federal Regulations requiring adequate audit coverage of Medicaid providers. Audit reports are issued, subject to appeal, on one-fourth of the State's Medicaid providers each fiscal year. The audits are completed within the budgeted audit hours.

Outcome Measures:

The "Expected Results" were achieved in FY 06. Fifty-nine audits were issued representing 32 of the 150 providers in the State. The engagements were completed 16% under budget. The audit reports identified adjustments to payments made to providers resulting in receivables for the Dept. of Health and Human Services of more than \$2.53 million.

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274 State Agency Audits

Financial audit engagements of state agencies. These audit engagements cover all State agencies with total funds of over \$18 billion and appropriated funds of over \$5.6 billion. Required by the Code of Laws of South Carolina, Title11, Chapter 7, Section 11-7-20.

FY 2006-07						
Total	General Funds	Federal Funds	Supp. Funds	CRF	Other Funds	FTEs
\$1,388,551	\$1,111,211	\$0	\$277,340	\$0	\$0	19.60

Expected Results:

Financial audits serve as a deterrent to fiscal mismanagement, fraud, and misuse of assets by state agencies and provide audit coverage of those entities as required by law or regulation. The State Auditor's Office performs a financial audit or an agreed-upon procedures engagement at all state departments, agencies and institutions. If funds are available, audits are conducted at each state agency every year; if funds are not available, an audit is conducted at least once every three years. The audits are completed within the budgeted hours for each audit. All final reports comply with applicable standards of the American Institute of Certified Public Accountants.

Outcome Measures:

All audits comply with applicable professional standards. The State Auditor's Office has completed an audit of every state agency within the last three years. In FY 06 the Auditor's Office completed audits at 84 of the 110 State agencies.

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275 Court Audits

Audits of the records of family, circuit, magistrate and municipal courts. Required by the Code of Laws of South Carolina, Title11, Chapter 7, Section 11-7-25. Funding of up to \$250,000 will be transferred to the State Auditor's Office from the Treasurers Office for this purpose.

FY 2006-07						
Total	General Funds	Federal Funds	Supp. Funds	CRF	Other Funds	FTEs
\$250,000	\$0	\$0	\$0	\$0	\$250,000	0.00

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Expected Results:

To encourage the proper collection and remittance of court fines, these audits will identify and report whether fines are properly collected and remitted to the State and whether the proper amount of funds have been reported, retained, and allocated for victim services.

Outcome Measures:

In FY 06 an independent CPA firm completed audits of seven court administrations and the State Auditor's Office contracted with CPA firms for audits of 29 court jurisdictions.

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276 Administration (Overhead Costs)

Administrative support for all audit functions and activities. Responsibilities include accounting, budgeting, personnel, procurement, benefits, IT/network administration, and other miscellaneous administrative functions.

FY 2006-07						
Total	General Funds	Federal Funds	Supp. Funds	CRF	Other Funds	FTEs
\$350,825	\$350,825	\$0	\$0	\$0	\$0	5.00

Expected Results:

Audit staff productivity is optimized by effective and efficient administrative support. Independence as required by professional audit standards is maintained through an independent administrative function.

Outcome Measures:

Agency "independence" was maintained as required by professional audit standards. A financial audit of the Office of the State Auditor in FY 06 resulted in "no material findings."

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AGENCY TOTALS

Budget & Control Board - Auditor

TOTAL AGENCY FUNDS	TOTAL GENERAL FUNDS	TOTAL FEDERAL FUNDS	TOTAL OTHER FUNDS
\$4,505,658	\$3,240,454	\$0	\$544,000
	TOTAL SUPPLEMENTAL FUNDS	TOTAL CAPITAL RESERVE FUNDS	TOTAL FTEs
	\$721,204	\$0	56.00